

Health and Welfare Year-End Action Items

October 26, 2012

- Distribute Summary of Benefits and Coverage with open enrollment materials and to new hires / new enrollees for the plan year beginning on or after September 23, 2012.
- Ensure process is in place for health coverage reporting on Form W-2 to be distributed in January, 2013.
- Reduce Health FSA limit to \$2,500 for the plan year beginning on or after January 1, 2013.
- Distribute Medicare Part D Notices of Creditable and/or Non-Creditable coverage by October 15.
- Distribute annual WHCRA and CHIPRA notices.
- Adopt amendments for 2012 Plan Design Changes (ensure non-grandfathered plan claims procedures comply with latest PPACA guidance).
- Re-submit Annual Limit Waiver Extension form and attestation by December 31, 2012 if the plan has been granted a waiver under PPACA.
- Distribute Annual Limit Waiver notice to participants with any materials describing plan benefits (e.g., SPDs).
- Include the Grandfathered Plan Status Notice and the Patient Protection Notice, as applicable, in the SPD or any other summary of benefits.
- Distribute Summary Annual Reports within 9 months after plan year end or 2 months after Form 5500 is due (with extension).
- Ensure that any MLR Rebate has been properly applied.